

FAX : 0532-2400149

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38, MG Marg Civil Lines, Old Red Building, Allahabad-211001
Regional Branch, Allahabad

Dated: 28/12/2017

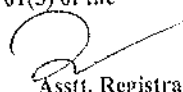
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/71977/2017-CU[DB] dated 14/12/2017

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.


Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1 ST/Stay/70374/2017	ST/70749/2017	Office of the Commissioner Central GST & Central Excise -varanasi 9, Maqbool Alam Road, Varanasi Uttarpradesh 221002

Name and Address of
Respondent

2	Dwivedi Enterprises C-4/32, chetganj, sarai Govardhan,, VARANASI ,UP
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Copy To

3 Bar Association, CESTAT, Allahabad

4 Director Publications, Customs, Excise. I.P. Estate, Delhi

5 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3

6 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

7 Taxmann Allied Service Pvt. Ltd., 39/32, New Rohitak Road, New Delhi-110005

8 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

9 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

10 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

11 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

12 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032

13 C.D.R.

14 Office Copy

15 Second Folder Copy

16 Guard File


Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL No. ST/70749/2017-CU[DB] With
STAY Application No. ST/Stay/70374/2017

(Arising out of Order-in-Appeal No. 09/ST/Alld/2017 dated 03/08/2017
passed by Commissioner of CGST & Central Excise (Appeals), Allahabad)

Commissioner of CGST & Central Excise,
Varanasi

Appellant

Vs.

M/s Dwivedi Enterprises,

Respondent

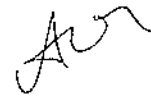
Appearance:

Shri Rajeev Ranjan, Joint Commissioner (AR),
Shri

for Appellant
for Respondent

CORAM:

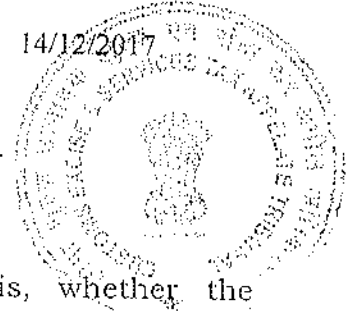
Hon'ble Mr. Anil Choudhary, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)



Date of Hearing & Date of Decision : 14/12/2017

FINAL ORDER NO. 71977/2017

Per: Anil Choudhary



This issue in the present appeal is, whether the appellant, who is engaged in providing services relating to transportation of food grains from one place to another for Food Corporation of India through the Regional Food Controller (RFC), Varanasi, is liable to pay Service Tax under the ambit of "Goods Transport Agency" service as defined under Section 65(105)(zzp) of the Finance Act, 1994.

2. Heard both the parties and perused the facts on record.

3. We find that it is an admitted fact that the respondent/assessee does not issue any 'consignment note', which is a pre-requisite for attracting of Service Tax liability as "Goods Transport Agency" service. Accordingly, there is no merit in this appeal filed by Revenue and the same is dismissed.

4. To sum up, appeal filed by Revenue is rejected and Stay Application also stands disposed of.

(Dictated & Pronounced in Court)

-Sd/-

(ANIL G. SHAKKARWAR)
Member (TECHNICAL)

-Sd/-

(ANIL CHOUDHARY)
Member(JUDICIAL)

Ansari

प्रमाणित प्रतिलिपि
Certified True Copy
20/10/18
बिनायक नंदाशंकर शर्मा, प्रो. सेक्टर
सोनीपत, हरियाणा-151001
अधीन अधिवक्ता (S.S. T.A.T.)
22, एम.जी. रोड, एम.एस. 211001
32 A. G. MARG, ALLAHABAD-211001

